

BARBARA LAWALL
PIMA COUNTY ATTORNEY
CIVIL DIVISION
By: German Yusuf (GY 1553)
Deputy County Attorney
32 North Stone Avenue, Suite 2100
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AZ State Bar No. 023544
Attorney for Creditor Pima County

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re:	:
	:
DELPHI CORPORATION, et al.,	:
	:
Debtors.	:
	:
	:
	:
----- X	

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

**PIMA COUNTY'S OBJECTION TO THE DISCOUNT RIGHTS OFFERING
PARTICIPATION AMOUNT**

COMES NOW secured creditor Pima County, by and through undersigned counsel, and objects to the Discount Rights Offering Participation Amount.

1. Pima County is a secured creditor holding a non-dischargeable first priority claim secured by Debtors' property. As such, Pima County need not, nor is entitled, to participate in the Discount Rights Offering.

2. Pima County is filing this objection solely to protect its rights in the event and to the extent that the Court may determine that Pima County holds an unsecured claim subject to the Discount Rights Offering.

3. To that end, Pima County claims a participation amount equal to the amount stated in its proof of claim--\$8,075.92, plus post-petition interest accruing up to the date of payment pursuant to Arizona Revised Statutes §§ 42-18053 and 42-17153. The total amount is currently \$10,201.16. The documentation evidencing this amount is attached hereto.

Dated this 9th day of January, 2008.

BARBARA LAWALL
PIMA COUNTY ATTORNEY

/s/ German Yusufov
German Yusufov (GY 1553)
Deputy County Attorney
32 North Stone Avenue, Suite 2100
Tucson, Arizona 85701
Telephone: (520) 740-5750
Facsimile: (520) 620-6556
Attorney for Creditor Pima County

CERTIFICATE OF SERVICE

I, Gina Inman, certify that on the 9th day of January, 2008, I caused to be served a true and correct copy of Pima County's Objection to the Discount Rights Offering Participation Amount on the following:

Hon. Robert D. Drain
United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 610
New York, New York 10004

Delphi Automotive Systems LLC
5725 Delphi Drive
Troy, Michigan 48098
Att'n: Legal Staff

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098
Att'n: General Counsel

Skadden, Arps, Slate, Meagher & Flom
LLP
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606-1285
Att'n: John Wm. Butler, Jr.
John K. Lyons
Counsel for the Debtors

The Office of the United States Trustee
33 Whitehall Street
21st Floor
New York, New York 10004
Att'n: Alicia M. Leonhard

Latham & Watkins LLP
885 Third Avenue
New York, New York 10022
Att'n: Robert J. Rosenberg
Mitchell A. Seider
Mark A. Broude
Counsel for the Creditors' Committee

Fried, Frank, Harris, Shriver & Jacobson
LLP
One New York Plaza
New York, New York 10004
Att'n: Brad E. Scheler
Bonnie K. Steingart
Vivek Melwani
Counsel for the Equity Committee

Davis Polk & Wardwell
450 Lexington Avenue
New York, New York 10022
Att'n: Donald S. Bernstein
Brian M. Resnick
Counsel for the Postpetition Lenders


Gina Inman

Exhibit "A"



Beth Ford
Pima County Treasurer

Personal Property Tax Inquiry

TAX YEAR	2005	REFERENCE NO	05012181258	AS OF	01/09/2008
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TAX BILLED		TAX PAYER ADDRESS	
FIRST HALF	\$10,389.02	DELPHI AUTOMOTIVE SYSTEMS ATTN: TAX STAFF PO BOX 5082 TROY MI 48007 5082	
SECOND HALF	\$10,389.02		
TOTAL YEAR	\$20,778.04		

AMOUNTS PAID					AMOUNTS DUE				
HALF	TAX	INTEREST	MHR	TOTAL	HALF	TAX	INTEREST	MHR	TOTAL
FIRST	\$10,389.02	\$0.00	\$0.00	\$10,389.02	FIRST	\$0.00	\$0.00	\$0.00	\$0.00
SECOND	\$2,419.36	\$0.00	\$0.00	\$2,419.36	SECOND	\$7,969.66	\$2,231.50	\$0.00	\$10,201.16
SHERIFF SEIZURE FEE				\$0.00	SHERIFF SEIZURE FEE				\$0.00
NSF FEE				\$0.00	NSF FEE				\$0.00
RECLAIMED REFUNDS				\$0.00	RECLAIMED REFUNDS				\$0.00
TOTAL AMOUNT PAID				\$12,808.38	TOTAL AMOUNT DUE				\$10,201.16

PAYMENT HISTORY									
PAYMENT DATE	DESCRIPTION	TAX	INTEREST	MHR	FEES		RECLAIM REF	REFUND	TOTAL
					SEIZE	NSF			
09/12/2005	FIRST HALF PAYMENT	\$10,389.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,389.02
04/25/2006	SECOND HALF PAYMENT	\$2,419.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,419.36
TOTAL		\$12,808.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,808.38

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